BEFORE THE LOK ADALATH
ORGANIZED BY THE KERALA HIGH COURT LEGAL SERVICES COMMITTEE
PRESENT :
THE HONOURABLE MR. JUSTICE M.R.HARIHARAN NAIR
(RETD.JUDGE, HIGH COURT OF KERALA)
&
THE HONOURABLE MR. JUSTICE R.BHASKARAN
(RETD.JUDGE, HIGH COURT OF KERALA)

WEDNESDAY, THE 19TH SEPTEMBER 2007 / 28TH BHADRA 1929

WP(C).No. 17608 of 2003(U)

PETITIONER:

G.DINESH, AGED 35 YEARS,
S/O.GOPALAKRISHNA PILLAI, VRINDAVAN HOUSE,
BALAGRAM P.O., KATTAPPANA, IDUKKI

BY ADV. SRI.RANJITH THAMPAN
SRI.T.K.SAJEEV

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY
SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT,
THIRUVANANTHAPURAM.

2. AGRICULTURAL INCOME TAX OFFICER,
NEDUMKANDAM.

3. APPELLATE ASSISTANT COMMISSIONER,
AGRICULTURAL INCOME TAX, KOTTAYAM.

4. DEPUTY TAHSILDAR, (REVENUE RECOVERY)
O/O. SPECIAL TAHSILDAR, TALUK OFFICE,
UDUMBANCHOLA, IDUKKI.

5. PHILIP S/O. POTHEN, KUTTARAPALLIKUNNEL
HOUSE, MELAMPARAKARA, THALAPPALAM VILLAGE,
PALLASSANAL P.O., KOTTAYAM DISTRICT

6. JOSE MATHEW S/O. MATHEW,
KUNNUPPANPARAVIL VEEDU, PULIANMALA P.O.

7. KATTAPPANA GRAMA PANCHAYATH, REPRESENTED
BY ITS SECRETARY, PANCHAYATH OFFICE,
KATTAPPANA P.O., IDUKKI DISTRICT.

BY GOVERNMENT PLEADER, SRI.DILIP.S.
SRI.ABRAHAM MATHEW (VETTOOR)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR DETERMINATION AT THE LOK ADALATH AND THE PARTIES HAVING SETTLED THE MATTER, THE FOLLOWING AWARD IS PASSED IN TERMS OF THE SETTLEMENT:

ORDER ON I.A. NOS.3108, 8177 & 9033/2003 IN WP(C) NO.17608/2003

CLOSED

SD/-
M.R.HARIHARAN NAIR (RETD.JUDGE)

SD/-
19.9.07 R.BHASKARAN (RETD. JUDGE)

APPENDIX

PETITIONER'S EXHIBITS:

EXT. P1: COPY OF THE SALE DEED NO.2043/96 DATED 11.7.1996.

EXT. P2: COPY OF THE PRE-ASSESSMENT NOTICE NO.P.20/91-92 TO 93-94 DATED 6.1.01.

EXT. P3: COPY OF THE ASSESSMENT ORDER NO.P-59/90-91 DATED 16.8.02.

EXT. P3(A): COPY OF THE DEMAND NOTICE DATED 2.9.02 ALONG WITH ASSESSMENT ORDER.

EXT. P4: COPY OF THE DEMAND NOTICES DT. 4.4.03 NO.29 UNDER S. 7 OF REVENUE RECOVERY ACT AND TRUE COPY OF THE DEMAND NOTICE U/S.34 OF THE REVENUE RECOVERY ACT DATED 4.4.03.

EXT. P5: COPY OF THE APPEAL MEMORANDUM FILED BEFORE THE 3RD RESPONDENT DTD. 26.5.03.

EXT. P5(A): COPY OF THE PETITION TO CONDONE THE DELAY DATED 26.5.03.

EXT. P6: COPY OF THE REPRESENTATION FILED BY THE PETITIONER DATED 24.5.03.

EXT. P7: COPY OF THE CHALLAN RECEIPT NO.00897 DATED 18.7.03.

/TRUE COPY/

P.A. TO JUDGE

JP

JUSTICE M.R.HARIHARAN NAIR (RETD. JUDGE, HIGH COURT OF KERALA)
&
JUSTICE R.BHASKARAN (RETD. JUDGE, HIGH COURT OF KERALA)

W.P.(C) No. 17608 of 2003

Dated this the 19th day of September, 2007

AWARD

Petitioner is represented by counsel. Second respondent present in person. Respondents 1 to 4 are represented by Govt. Pleader.

The grievance of the petitioner is that though he had purchased only 3 acres of land, he has been made liable for the tax arrears in respect of a large extent of 15 acres. During discussions today it was brought to our notice that subsequent to the issuance of the revenue recovery notice the demand itself was withdrawn. The second respondent agrees that the respondents liability could be limited proportionate to the area purchased by him. In the circumstances, we close this O.P. with a direction that the second respondent will be at liberty to issue fresh notice demanding the proportionate amount due from the petitioner and that revenue recovery proceedings can be initiated against the petitioner only in case he fails to pay the balance amount if any due from him after appropriate notice under the Revenue Recovery Act.

The O.P. is disposed of as above.

M.R.HARIHARAN NAIR
(RETD. JUDGE, HIGH COURT OF KERALA)

R.BHASKARAN
(RETD. JUDGE, HIGH COURT OF KERALA)

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